



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO.16 OF 2020) - EXEMPTION OF CERTAIN CLASS OF REGISTERED PERSONS FROM ISSUING e-INVOICES.

**[G.O.Ms.No.331, Revenue (Commercial Taxes-II), 11<sup>th</sup> November, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of Rule 48 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in the G.O.Ms.No.141, Revenue (Commercial Taxes -II) Department, Dated 15.05.2020, namely:-

**AMENDMENT**

In the said notification, in the first paragraph,

- i. before the words "those referred to in sub-rules", the words "a Special Economic Zone unit and" shall be inserted;
- ii. for the words "one hundred crore rupees", the words "five hundred crore rupees" shall be substituted.

**RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*